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Atty. Dkt. No. 040302-0566

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Fuminori SATOU
Title: SOLID OXIDE FUEL CELL WITH IMPROVED GAS EXHAUST (As Amended)
Appl. No.: 10/581,345
International Filing Date: 11/25/2004
371(c) Date: 06/02/06
Examiner: Alexander CHUANG
Art Unit: 1795
Confirmation Number: 5020

AMENDMENT AND REPLY UNDER 37 CFR 1.111

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated December 22, 2008, concerning the above-referenced patent application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks begin on page 9 of this document.

Please amend the application as follows: